

**IN THE UNITED STATES BANKRUPTCY COURT FOR
THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DISTRICT**

IN RE:

MICHAEL C. BURT

CASE NO. 09-36136-KRH

Debtor.

CHAPTER 13

OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN

COMES NOW the United States of America, by its attorney, Neil H. MacBride, acting on behalf of the Internal Revenue Service, and objects to confirmation of the debtor's plan dated September 22, 2009, on the following grounds:

1. On or about November 13, 2009, the Internal Revenue Service filed an amendment to its proof of claim which sets forth its pre-petition tax claims in the amount of \$12,277.73. Of that amount, \$9,562.57 is classified as a priority tax claim and \$2,715.16 is classified as an unsecured general claim.

2. The debtor lists the Internal Revenue Service as a priority creditor and his plan proposes to satisfy his priority tax liability in the estimated amount of \$1,000.00.

Richard F. Stein
Special Assistant United States Attorney
D.C. Bar No. 931105
Counsel for the Internal Revenue Service
Eastern District of Virginia
600 East Main Street, Suite 1601
Richmond, VA 23219-2430
Tel. No. (804) 916-3945

- 2 -

3. The debtor's priority tax liability owed to the Internal Revenue Service is \$9,562.57. The Service has not, nor will it, agree to any treatment other than the full satisfaction of its priority claim in equal monthly installments over the life of the plan. As a result, the plan fails to comply with the provisions of 11 U.S.C. § 1322(a)(2) and cannot be confirmed pursuant to 11 U.S.C. § 1325(a)(1).

WHEREFORE, the United States objects to confirmation of the debtor's Chapter 13 plan.

Respectfully submitted,

NEIL H. MACBRIDE
United States Attorney

By: /s/ Richard F. Stein
Special Assistant United States Attorney
Eastern District of Virginia
600 East Main Street, Suite 1601
Richmond, VA 23219-2430
Tel. No. (804) 916-3945

CERTIFICATE OF SERVICE

I hereby certify that on November 13, 2009, I electronically filed the foregoing Objection to Confirmation of Chapter 13 Plan with the Clerk of the Court via the ECF system, which will send notification of such filing to the following:

Richard James Oulton
Robert E. Hyman

and mailed by first class mail, postage paid, a copy of the document to:

Michael C Burt
16517 Hwy 47
Chase City, VA 23924

/s/ Richard F. Stein
Richard F. Stein
Special Assistant United States Attorney
Eastern District of Virginia
600 East Main Street, Suite 1601
Richmond, Virginia 23219-2430
Tel. No. (804) 916-3945